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## ABSTRACT OF THE DISCLOSURE

A Commercial Message (CM) transmitting and receiving system which allows an advertiser to obtain an expanded advertisement effect regardless of types of broadcasting during a same time period and allows a viewer to easily select, of his/her own will, a CM. In an advertiser terminal, two pieces of CM/ID information corresponding to CM materials are distributed. In a broadcasting terminal, a scaled-down image and multi-channeled voices are generated and two pieces of CM/ID information are synthesized. In a transmitting device, the scaled-down and synthesized image, multi-channeled voices and two pieces of CM/ID information are output. In a receiving terminal, based on two pieces of CM/ID information and attribute information of viewers, one CM material is automatically or manually selected.